SHORT FORM

IF EITHER REVENUES OR EXPENDITURES EXCEED \$100,000, USE THE LONG FORM.

Under the Local Government Audit Law (Section 29-1-601, et seq., C.R.S.) any local government may apply for an exemption from audit if neither revenues nor expenditures exceed \$750,000 in the year.

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READ ALL INSTRUCTIONS BEFORE COMPLETING AND SUBMITTING THIS FORM

ALL APPLICATIONS MUST BE FILED WITH THE OSA WITHIN 3 MONTHS AFTER THE ACCOUNTING YEAR-END.

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APPLICATIONS <u>MUST</u> BE FULLY AND ACCURATELY COMPLETED.

FOR YOUR REFERENCE, COLORADO REVISED STATUTES CAN BE FOUND AT:

http://www.lexisnexis.com/hottopics/Colorado/

CHECKLIST

	CHLONLI	
	Has the preparer signed the application?	Checkout our web portal. Register your account and submit electronic Applications for Exemption
Has th	ne entity corrected all Prior Year Deficiencies as communicated by the OSA?	From Audit, Extension of Time to File requests, Audited Financial Statements, and more! See the
Has the a	application been PERSONALLY reviewed and approved by the governing body?	link below.
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FILING METHODS

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Local Government Audit Division 1525 Sherman St., 7th Floor

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IMPORTANT!

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Governmental Activity should be reported on the Modified Accrual Basis

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Failure to file an application or denial of the request could cause the local government to lose its exemption from audit for that year and the ensuing year.

In that event, AN AUDIT SHALL BE REQUIRED.

SHORT FORM

NAME OF GOVERNMENT

ADDRESS

Access 25 Metropolitan District No. 3 C/O Pinnacle Consulting Group, Inc. 550 W Eisenhower Blvd Loveland, CO 80537 **Amanda Castle** 970-669-3611

For the Year Ended 12/31/23 or fiscal year ended:

CONTACT PERSON

PHONE EMAIL

amandac@pcgi.com **PART 1 - CERTIFICATION OF PREPARER**

I certify that I am skilled in governmental accounting and that the information in the application is complete and accurate, to the best of my knowledge.

NAME:

TITLE

FIRM NAME (if applicable)

ADDRESS

Amanda Castle District Accountant

Pinnacle Consulting Group, Inc.

550 W Eisenhower Blvd, Loveland, CO 80537

PHONE	970-669-3611			
PREPAR	PREPARER (SIGNATURE REQUIRED)			ATE PREPARED
Mmanda Kae Caster			03/07/2024	
	ether the following financial information is recorded	GOVERNMENTAL (MODIFIED ACCRUAL BASIS)		PROPRIETARY (CASH OR BUDGETARY BASIS)
using Governmental or Proprietary for	ing Governmental or Proprietary fund types			

PART 2 - REVENUE

REVENUE: All revenues for all funds must be reflected in this section, including proceeds from the sale of the government's land, building, and equipment, and proceeds from debt or lease transactions. Financial information will not include fund equity information.

Line#		Description	Round to nearest Dollar	Please use this
2-1	Taxes: Property	(report mills levied in Question 10-6)	\$ 398	space to provide
2-2	Specific	ownership	\$ 31	any necessary
2-3	Sales an	d use	\$ -	explanations
2-4	Other (s	pecify): URA	\$ 331	
2-5	Licenses and permits		\$ -	
2-6	Intergovernmental:	Grants	-	
2-7		Conservation Trust Funds (Lottery)	-	
2-8		Highway Users Tax Funds (HUTF)	-	
2-9		Other (specify):	-	
2-10	Charges for services		-	
2-11	Fines and forfeits		\$ -	
2-12	Special assessments		\$ -	
2-13	Investment income		\$ -	
2-14	Charges for utility services		\$ -	
2-15	Debt proceeds	(should agree with line 4-4, column 2)	\$ -	
2-16	Lease proceeds		\$ -	
2-17	Developer Advances received	· · · · · · · · · · · · · · · · · · ·		
2-18	Proceeds from sale of capital	assets	\$ -	
2-19	Fire and police pension		\$ -	
2-20	Donations		\$ -	
2-21	Other (specify):		-	
2-22			-	
2-23			-	
2-24		(add lines 2-1 through 2-23) TOTAL REVENUE	\$ 761	

PART 3 - EXPENDITURES/EXPENSES

EXPENDITURES: All expenditures for all funds must be reflected in this section, including the purchase of capital assets and principal and interest payments on long-term debt. Financial information will not include fund equity information.

	interest payments on long-term debt. Financial information will not in	<u>iclude fund equity infor</u> r			
Line#	Description		Round to nearest Dollar		Please use this
3-1	Administrative		\$		space to provide
3-2	Salaries		\$		any necessary
3-3	Payroll taxes		\$	-	explanations
3-4	Contract services		\$	-	
3-5	Employee benefits		\$	-	
3-6	Insurance		\$	-	
3-7	Accounting and legal fees		\$	-	
3-8	Repair and maintenance		\$	-	
3-9	Supplies		\$	-	
3-10	Utilities and telephone		\$	-	
3-11	Fire/Police		\$	-	
3-12	Streets and highways		\$	-	
3-13	Public health		\$	-	
3-14	Capital outlay		\$	-	
3-15	Utility operations		\$	-	
3-16	Culture and recreation		\$	-	
3-17	Debt service principal ((should agree with Part 4)	\$	-	
3-18	Debt service interest		\$	-	
3-19	Repayment of Developer Advance Principal (s	hould agree with line 4-4)	\$	-	
3-20	Repayment of Developer Advance Interest		\$	-	
3-21		(should agree to line 7-2)	\$	-	
3-22	Contribution to Fire & Police Pension Assoc.	(should agree to line 7-2)	\$	-	
3-23	Other (specify): Treasurer's Fees		\$	6	
3-24	Payment to District 1		\$	721	
3-25	Payment to District 1 - Town of Mead		\$	34	
3-26	(add lines 3-1 through 3-24) TOTAL EXPENDI	TURES/EXPENSES	\$	761	

If TOTAL REVENUE (Line 2-24) or TOTAL EXPENDITURES (Line 3-26) are GREATER than \$100,000 - <u>STOP</u>. You may not use this form. Please use the "Application for Exemption from Audit -<u>LONG FORM</u>".

							_		
	PART 4 - DEBT OUTSTANDING	3. IS	SUED	, AND	R	ETIRE	ED		
	Please answer the following questions by marking the			•		Ye		N	0
4-1	Does the entity have outstanding debt?							J	
	If Yes, please attach a copy of the entity's Debt Repayment S							_	
4-2	Is the debt repayment schedule attached? If no. MUST explai	<u>n belo</u>	w:			, 🗆			
						_		_	
4-3	Is the entity current in its debt service payments? If no, MUS	T expla	ain below:)			
4-4	Please complete the following debt schedule, if applicable:	Outo	tanding at	Issued dur		Retired	al contra ac	Outstan	dina at
	(please only include principal amounts)(enter all amount as positive		f prior year*	vear	ing	ye		vear	ding at
	numbers)	Cila oi	prior year	year		ye	41	yeur	ona
	General obligation bonds	\$	-	\$	-	\$	-	\$	-
	Revenue bonds	\$	-	\$	-	\$	-	\$	-
	Notes/Loans	\$	-	\$	-	\$	-	\$	-
	Lease & SBITA** Liabilities [GASB 87 & 96]	\$	-	\$	-	\$	-	\$	-
	Developer Advances	\$	-	\$	-	\$	-	\$	-
	Other (specify):	\$	-	\$	-	\$	-	\$	-
	TOTAL	\$	-	\$	-	\$	-	\$	-
**Subscrip	tion Based Information Technology Arrangements	*Must	agree to prio	r year-end ba	lance			•	
	Please answer the following questions by marking the appropriate boxes					Ye	S	N	
4-5	Does the entity have any authorized, but unissued, debt?								
If yes:	How much?	\$		80,445,000	.00				
	Date the debt was authorized:		10/12/	2022		ļ			
4-6	Does the entity intend to issue debt within the next calendar	year?				, 🗆		1	
If yes:	How much?	\$			-				
4-7	Does the entity have debt that has been refinanced that it is s	till res	sponsible	for?		. \square		✓	
If yes:	What is the amount outstanding?	\$			-				
4-8	Does the entity have any lease agreements?							J	
If yes:	What is being leased?								
	What is the original date of the lease? Number of years of lease?								
	Is the lease subject to annual appropriation?) 			1
	What are the annual lease payments?	\$						_	
	Part 4 - Please use this space to provide any explanations/cor	LΨ nment	s or attacl	senarate	doc	ı ıımentat	ion if n	eeded	
	. a.t		o or attaci	. copulato	400	a.momat	,		

	PART 5 - CASH AND INVESTME	ENTS				
	Please provide the entity's cash deposit and investment balances.		Amo	ount	Т	otal
5-1	YEAR-END Total of ALL Checking and Savings Accounts		\$	-		
5-2	Certificates of deposit		\$	-		
	Total Cash Deposits				\$	-
	Investments (if investment is a mutual fund, please list underlying investments):					
			\$	-		
5-3			\$	-		
5-3			\$	-		
			\$	-		
	Total Investments				\$	-
	Total Cash and Investments				\$	-
	Please answer the following questions by marking in the appropriate boxes	Yes	N	0	I	N/A
5-4	Are the entity's Investments legal in accordance with Section 24-75-601, et.				<u> </u>	7
	seq., C.R.S.?	ш				_
5-5	Are the entity's deposits in an eligible (Public Deposit Protection Act) public	_	_		_	-
	depository (Section 11-10.5-101, et seq. C.R.S.)?				J	1
f no, Ml	JST use this space to provide any explanations:					

Please answer the following questions by marking in the appropri	ate boxes.			Yes	No
Does the entity have capital assets?					4
Has the entity performed an annual inventory of capital 29-1-506, C.R.S.,? If no, MUST explain:	assets in accordance	with	Section		
			(10.0		
Complete the following capital & right-to-use assets table:	Balance - beginning of the year*	be in	ons (Must cluded in art 3)	eletions	ear-Er alanc
Land	\$ -	\$	-	\$ -	\$
Buildings	\$ -	\$	-	\$ -	\$
Machinery and equipment	\$ -	\$	-	\$ -	\$
Furniture and fixtures	\$ -	\$	-	\$ -	\$
Infrastructure	\$ -	\$	-	\$ -	\$
Construction In Progress (CIP)	\$ -	\$	-	\$ -	\$
Leased & SBITA Right-to-Use Assets	\$ -	\$	-	\$ -	\$
Other (explain):	\$ -	\$	-	\$ -	\$
Accumulated Depreciation/Amortization (Please enter a negative, or credit, balance)	\$ -	\$	-	\$ -	\$
TOTAL	\$ -	\$	-	\$ -	\$

	PART 7 - PENSION INFORMA	TIOI	V		
	Please answer the following questions by marking in the appropriate boxes.			Yes	No
7-1	Does the entity have an "old hire" firefighters' pension plan?				✓
7-2	Does the entity have a volunteer firefighters' pension plan?				7
If yes:	Who administers the plan?				
	Indicate the contributions from:			•	
	Tax (property, SO, sales, etc.):	\$	-		
	State contribution amount:	\$	-		
	Other (gifts, donations, etc.):	\$	-		
	TOTAL	\$	-		
	What is the monthly benefit paid for 20 years of service per retiree as of Jan 1?	\$	-		
	Part 7 - Please use this space to provide any explanations	s or co	mments	:	

	PART 8 - BUDGET IN	NFORMAT	ION		
	Please answer the following questions by marking in the appropriate boxes	. .	Yes	No	N/A
8-1	Did the entity file a budget with the Department of Local Affairs for to in accordance with Section 29-1-113 C.R.S.? If no, MUST explain:	he current year	V		
8-2	Did the entity pass an appropriations resolution, in accordance 29-1-108 C.R.S.? If no, MUST explain:	☑			
If yes:	Please indicate the amount budgeted for each fund for the year	r reported:			
	Governmental/Proprietary Fund Name	Total Appropriat	ions By Fund		
	General Fund \$	3	773		

	PART 9 - TAXPAYER'S BILL OF RIGHTS (TAB	OR)	
	Please answer the following question by marking in the appropriate box	Yes	No
9-1	Is the entity in compliance with all the provisions of TABOR [State Constitution, Article X, Section 20(5)]?		
	Note: An election to exempt the government from the spending limitations of TABOR does not exempt the government from the 3 percent emergency reserve requirement. All governments should determine if they meet this requirement of TABOR.	⊻	

If no, MUST explain:

	PART 10 - GENERAL INFORMATION		
	Please answer the following questions by marking in the appropriate boxes.	Yes	No
10-1	Is this application for a newly formed governmental entity?		✓
If yes: 10-2	Date of formation: Has the entity changed its name in the past or current year?]	v
If yes:	Please list the NEW name & PRIOR name:	1	
10-3	Is the entity a metropolitan district? Please indicate what services the entity provides:	J 	
10-4 If yes:	Streets, Water, Sewer, Storm Drainage, Open Space public improvements, facilities and services. Does the entity have an agreement with another government to provide services? List the name of the other governmental entity and the services provided:] ☑	
10-5 If yes:	All services provided by Access 25 Metropolitan District No. 1. Has the district filed a <i>Title 32, Article 1 Special District Notice of Inactive Status</i> during Date Filed:] 	V
10-6	Does the entity have a certified Mill Levy?		
If yes:	Please provide the following <u>mills</u> levied for the year reported (do not report \$ amounts):		
	Bond Redemption mills General/Other mills Total mills	No.	35.000 35.000
10-7	NEW 2023! If the entity is a Title 32 Special District formed on or after 7/1/2000, has the entity filed its preceding year annual report with the State Auditor as required under SB 21-262 [Section 32-1-207 C.R.S.]? If NO, please explain.	No □	N/A □
	Please use this space to provide any additional explanations or comments not previous	ously included:	

	PART 11 - GOVERNING BODY APPROVAL						
	Please answer the following question by marking in the appropriate box	YES	NO				
12-1	If you plan to submit this form electronically, have you read the new Electronic Signature Policy?	7					

Office of the State Auditor — Local Government Division - Exemption Form Electronic Signatures Policy and Procedure

Policy - Requirements

The Office of the State Auditor Local Government Audit Division may accept an electronic submission of an application for exemption from audit that includes governing board signatures obtained through a program such as Docusign or Echosign. Required elements and safeguards are as follows:

- The preparer of the application is responsible for obtaining board signatures that comply with the requirement in Section 29-1-604 (3), C.R.S., that states the application shall be personally reviewed, approved, and signed by a majority of the members of the governing body.
- The application must be accompanied by the signature history document created by the electronic signature software. The signature history document must show when the document was created and when the document was emailed to the various parties, and include the dates the individual board members signed the document. The signature history must also show the individuals' email addresses and IP address.
- Office of the State Auditor staff will not coordinate obtaining signatures.

The application for exemption from audit form created by our office includes a section for governing body approval. Local governing boards note their approval and submit the application through one of the following three methods:

- 1) Submit the application in hard copy via the US Mail including original signatures.
- 2) Submit the application electronically via email and either,
- a. Include a copy of an adopted resolution that documents formal approval by the Board, or
- b. Include electronic signatures obtained through a software program such as Docusign or Echosign in accordance with the requirements noted above.

	Print Board Member's Name	IMarc Savela, attest I am a duly elected or appointed board
Board		member and that I have personally reviewed and approve this application for
Board Member		exemption from audit.
		Signed Mary Savula Date 3/8% 2927 AEG364 202: 19:31 MST
1	Marc Savela	Date: 3/86020374E636462:19:31 MST
		My term Expires:May 2027
	Print Board Member's Name	IBrian Spittell, attest I am a duly elected or
		appointed board member, and that I have personally reviewed and approve this
Board Member		application for exemption from audit.
2		Signed
	Brian Spittell	Date:
		My term Expires:May 2025
	Print Board Member's Name	Mary-Kate Corbitt attest Lam a duly elected or
		appointed board member, and that I have personally reviewed and approve this
Board Member		application for exemption from audit.
3		signed Mary Late (A Weitt
3	Mary-Kate Corbitt	Date: 3/8/2509 D056644FP9:05:52 PST
		My term Expires:May 2025
	Print Board Member's Name	IJohn Spiegleman, attest I am a duly elected or
Board		appointed board member, and that I have personally reviewed and approve this
Member		application for exemption from audit.
4	John Spiegleman	Signed John Splenan Date: 3/8/22024DE58AG2: 38:00 PST
_	John Spiegleman	
		My term Expires:May 2027
	Print Board Member's Name	I, attest I am a duly elected or appointed board
Board		member, and that I have personally reviewed and approve this application for
Member		exemption from audit.
5		Signed
		Date:
		My term Expires:
	Print Board Member's Name	I, attest I am a duly elected or appointed board
Board		member, and that I have personally reviewed and approve this application for
Member		exemption from audit.
6		Signed
		Date:
	D: (D M	My term Expires:
	Print Board Member's Name	I, attest I am a duly elected or appointed board
Board		member, and that I have personally reviewed and approve this application for
Member		exemption from audit.
7		Signed
		Date:
		My term Expires:

EXAMPLE - DO NOT FILL OUT THIS PAGE

This sample resolution/ordinance for exemption from audit is provided as an example of the documentation that is required. The wording may be used as a basis for your own local government document, if needed; however you MUST draft your own ordinance or resolution making any changes where applicable. Legal counsel should be consulted regarding any questions.

RESOLUTION/ORDINANCE FOR EXEMPTION FROM AUDIT

(Pursuant to Section 29-1-604, C.R.S.)

A RESOLUTION/ORDINANCE APPROVING AN EXEMPTION FROM AUDIT FOR NISCAL YEAR 20XX FOR THE (name of government), STATE OF COLORADO.

WHEREAS, the (governing body) of (name of government) wishes to claim exemption from the audiv requirements of Section 29-1-603, C.R.S.; and

WHEREAS, Section 29-1-604, C.R.S., states that any local government where neither revenues for expenditures exceed seven hundred and fifty thousand dollars may, with the approval of the State Auditor, be exempt from the provision of Section 29-1-603, C.R.S.; and

[Choose 1 or 2 below, whichever is applicable]

(1)WHEREAS, neither revenue nor expenditures for (name of government) exceeded \$100,000 for Fiscal Year 20XX; and

WHEREAS, an application for exemption from a vitt lor (name of government) has been prepared by (name of individual), a person skilled in governmental accounts and

Oi

(2)WHEREAS, neither revenues nor expenditures for (name of government) exceeded \$750,000 for Fiscal Year 20XX; and

WHEREAS, an application for comption from and t for (name of government) has been prepared by (name of individual or firm), an independent accountant with knowledge of governmental accounting; and

WHEREAS, said application for examption from audit has been completed in accordance with regulations, issued by the State Auditor.

NOW THEREFORE, be it resolved/ordained by the (governing body) of the (name of government) that the application for exemption from audit for (name of government) for the Fiscal Year ended _______, 20XX, has been personally reviewed and is hereby approved by a majority of the (governing body) of the (name of government); that those members of the (governing body) have signified their approval by signing below; and that this resolution shall be attached to, and shall become a part of, the application for exemption from audit of the (name of government) for the fiscal year ended _______, 20XX.

ADOPTED THIS ___ day of _____, A.D. 20XX.

EXAMPLE - DO <u>NOT</u> FILL OUT THIS PAGE

Mayor/President/Chairman, etc.	
wayon resident chamman, etc.	
ATTEST:	
Town Clerk, Secretary, etc.	
	Date
Type or Print Names of	Term
Members of Governing Body	Expire: Signature

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	CHECKLI	81
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Will th	is application be submitted via a mail service? (e.g. US Post Office, FedEx, UPS, courier.)	
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WEB PORTAL: https://apps.leg.co.gov/osa/lg

MAIL: Office of the State Auditor

Local Government Audit Division 1525 Sherman St., 7th Floor

Denver, CO 80203

Please Note: The OSA's email addresses have changed as of December 1, 2023. Please ensure you are using the email address

noted below.

QUESTIONS? Email: osa.lg@coleg.gov OR Phone: 303-869-3000

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SHORT FORM

NAME OF GOVERNMENT **ADDRESS**

Access 25 Metropolitan District No. 4

12/31/23 or fiscal year ended:

For the Year Ended

CONTACT PERSON PHONE EMAIL

C/O Pinnacle Consulting Group, Inc. 550 W Eisenhower Blvd Loveland, CO 80537 **Amanda Castle** 970-669-3611 amandac@pcgi.com

PART 1 - CERTIFICATION OF PREPARER

I certify that I am skilled in governmental accounting and that the information in the application is complete and accurate, to the best of my knowledge.

NAME: TITLE

Amanda Castle District Accountant

FIRM NAME (if applicable)

Pinnacle Consulting Group, Inc.

ADDRESS

550 W Eisenhower Blvd, Loveland, CO 80537

PHONE 970-669-3611 PREPARER (SIGNATURE REQUIRED)		D	ATE PREPARED	
Mmanda Kae Caster			3/7/2024	
Please indicate whether the following financial information is recorded	GOVERNI (MODIFIED ACC		PROPRIETARY (CASH OR BUDGETARY BASIS)	
using Governmental or Proprietary fund types	✓			

PART 2 - REVENUE

REVENUE: All revenues for all funds must be reflected in this section, including proceeds from the sale of the government's land, building, and equipment, and proceeds from debt or lease transactions. Financial information will not include fund equity information.

Line#		Descr	iption	Round to nearest Dollar		Please use this
2-1	Taxes: Prope	rty (re	port mills levied in Question 10-6)	\$ 9	931	space to provide
2-2	Specif	ic ownershi	p	\$		any necessary
2-3	Sales	and use		\$ -	- 1	explanations
2-4	Other	(specify):		\$ -	-	
2-5	Licenses and permits			Ψ	-	
2-6	Intergovernmental:	G	rants	\$ -	-	
2-7		Co	onservation Trust Funds (Lottery)	\$ -	-	
2-8		Hi	ghway Users Tax Funds (HUTF)	\$ -	-	
2-9		Ot	ther (specify):	\$ -	-	
2-10	Charges for services			\$ -	-	
2-11	Fines and forfeits			\$ -		
2-12	Special assessments			Ψ		
2-13	Investment income			Ψ		
2-14	Charges for utility services	i		\$ -		
2-15	Debt proceeds		(should agree with line 4-4, column 2)	т		
2-16	Lease proceeds			\$ -		
2-17	Developer Advances receive		(should agree with line 4-4)			
2-18	Proceeds from sale of capi	tal assets		\$ -		
2-19	Fire and police pension			Ψ		
2-20	Donations			\$ -		
2-21	Other (specify):			Ψ	-	
2-22				Ψ	-	
2-23				- \$	-	
2-24		(add lines	2-1 through 2-23) TOTAL REVENUE	\$	970	

PART 3 - EXPENDITURES/EXPENSES

EXPENDITURES: All expenditures for all funds must be reflected in this section, including the purchase of capital assets and principal and interest payments on long term dobt. Financial information will not include fund equity information

	interest payments on long-term debt. Financial information will not include fund equity information.						
Line#	Description		rtouria to mouroot Bonar	Please use this			
3-1	Administrative	\$		space to provide			
3-2	Salaries	\$		any necessary			
3-3	Payroll taxes	\$	-	explanations			
3-4	Contract services	\$	-				
3-5	Employee benefits	\$	-				
3-6	Insurance	\$	-				
3-7	Accounting and legal fees	\$	-				
3-8	Repair and maintenance	\$	-				
3-9	Supplies	\$	-				
3-10	Utilities and telephone	\$	-				
3-11	Fire/Police	\$	-				
3-12	Streets and highways	\$	-				
3-13	Public health	\$	-				
3-14	Capital outlay	\$	-				
3-15	Utility operations	\$	-				
3-16	Culture and recreation	\$	-				
3-17	Debt service principal (should agree	with Part 4) \$	-				
3-18	Debt service interest	\$	-				
3-19	Repayment of Developer Advance Principal (should agree w	rith line 4-4) \$	-				
3-20	Repayment of Developer Advance Interest	\$	-				
3-21	Contribution to pension plan (should agree	to line 7-2) \$	-				
3-22	Contribution to Fire & Police Pension Assoc. (should agree	to line 7-2) \$	-				
3-23	Other (specify): Payment to District 1	\$	878				
3-24	Payment to District 1 - Town of Mead	\$	79				
3-25	Treasurer's Fees	\$	14				
3-26	(add lines 3-1 through 3-24) TOTAL EXPENDITURES/EX	PENSES \$	970				

If TOTAL REVENUE (Line 2-24) or TOTAL EXPENDITURES (Line 3-26) are GREATER than \$100,000 - <u>STOP</u>. You may not use this form. Please use the "Application for Exemption from Audit -<u>LONG FORM</u>".

	PART 4 - DEBT OUTSTANDING	2 199	HED	Λ	ND PI	TIP	ED		
	Please answer the following questions by marking the			, <u> </u>	ND K		Yes		No
4-1	Does the entity have outstanding debt?							7	
	If Yes, please attach a copy of the entity's Debt Repayment Schedule.					_	_	_	
4-2	Is the debt repayment schedule attached? If no. MUST explain below:					۱ 🗆			
4-3	Is the entity current in its debt service payments? If no, MUS	T explain	helow:)]]
4-4	Please complete the following debt schedule, if applicable:								
	(please only include principal amounts)(enter all amount as positive		iding at	Issu	ed during		ed during		nding at
	numbers)	end of pr	ior year		year)	/ear	yea	r-end
	General obligation bonds	\$	-	\$	-	\$	-	\$	-
	Revenue bonds	\$	-	\$	-	\$	-	\$	-
	Notes/Loans	\$	-	\$	-	\$	-	\$	-
	Lease & SBITA** Liabilities [GASB 87 & 96]	\$	-	\$	-	\$	-	\$	-
	Developer Advances	\$	-	\$	-	\$	-	\$	-
	Other (specify):	\$	_	\$	_	\$	_	\$	-
	TOTAL	\$	_	\$	_	\$	_	\$	-
**Subscrip	otion Based Information Technology Arrangements		ree to prio	r year-	end balance				
	Please answer the following questions by marking the appropriate boxes	i				,	Yes		Vo
4-5	Does the entity have any authorized, but unissued, debt?						7	[
If yes:	How much?	\$			5,000.00				
	Date the debt was authorized:		10/12/	2022]			
4-6	Does the entity intend to issue debt within the next calendar	year?				. !		[√
If yes:		\$			-				
4-7	Does the entity have debt that has been refinanced that it is s	es the entity have debt that has been refinanced that it is still responsible for?						[7
If yes:		\$ -							
4-8	Does the entity have any lease agreements?							[7
If yes:	What is being leased?								
	What is the original date of the lease? Number of years of lease?								
	•					J ,		г	
	Is the lease subject to annual appropriation? What are the annual lease payments?	\$)]	_		_
	Part 4 - Please use this space to provide any explanations/cor	T	or attacl	1 600	arato doc	ument	ation if n	hahaa	
	rait 4 - riease use this space to provide any explanations/col	milents (טו מנומטו	ı seh	arate uoc	ument	auon, n n	eeueu	

	PART 5 - CASH AND INVESTME	NTS				
	Please provide the entity's cash deposit and investment balances.		Amo	ount	Total	
5-1	YEAR-END Total of ALL Checking and Savings Accounts		\$	-		
5-2	Certificates of deposit		\$	-		
	Total Cash Deposits				\$	-
	Investments (if investment is a mutual fund, please list underlying investments):					
			\$	-		
5-3			\$	-		
3-3			\$	-		
			\$	-		
	Total Investments				\$	-
	Total Cash and Investments				\$	-
	Please answer the following questions by marking in the appropriate boxes	Yes	N	lo	N/A	
5-4	Are the entity's Investments legal in accordance with Section 24-75-601, et.				v	
	seq., C.R.S.?	Ш				
5-5	Are the entity's deposits in an eligible (Public Deposit Protection Act) public		_			
	depository (Section 11-10.5-101, et seq. C.R.S.)?				 ✓	
If no, Ml	JST use this space to provide any explanations:					

Please answer the following questions by marking in the appropri	ate boxes.		Yes	No
Does the entity have capital assets?				✓
Has the entity performed an annual inventory of capital 29-1-506, C.R.S.,? If no, MUST explain:				
Complete the following capital & right-to-use assets table:	Balance - beginning of the	Additions (Must	Deletions	Year-End Balance
Land	year*	Part 3) -	<u></u>	
Buildings	\$ -	\$ -	\$ -	\$ \$
Machinery and equipment	\$ -	\$ -	\$ -	\$
Furniture and fixtures	\$ -	\$ -	\$ -	\$
Infrastructure	\$ -	\$ -	\$ -	\$
Construction In Progress (CIP)	\$ -	\$ -	\$ -	\$
Leased & SBITA Right-to-Use Assets	\$ -	\$ -	\$ -	\$
Other (explain):	\$ -	\$ -	\$ -	\$
Accumulated Depreciation/Amortization (Please enter a negative, or credit, balance)	\$ -	\$ -	\$ -	\$
TOTAL	\$ -	\$ -	\$ -	\$

Part 6 - Please use this space to provide any explanations/comments or attach documentation, if needed:

	PART 7 - PENSION INFORMA	TIO)N		
	Please answer the following questions by marking in the appropriate boxes.			Yes	No
7-1	Does the entity have an "old hire" firefighters' pension plan?				V
7-2	Does the entity have a volunteer firefighters' pension plan?				V
If yes:	Who administers the plan?				
	Indicate the contributions from:				
	Tax (property, SO, sales, etc.):	\$	-		
	State contribution amount:	\$	-		
	Other (gifts, donations, etc.):	\$	-		
	TOTAL	\$	-		
	What is the monthly benefit paid for 20 years of service per retiree as of Jan 1?	\$	-		
	Part 7 - Please use this space to provide any explanations	or c	omments		

	PART 8 - BUDGET INFORMATION								
	Please answer the following questions by marking in the appropriate box	es.	Yes	No	N/A				
8-1	Did the entity file a budget with the Department of Local Affairs for in accordance with Section 29-1-113 C.R.S.? If no, MUST explain:	the current year	v						
8-2	Did the entity pass an appropriations resolution, in accordance 29-1-108 C.R.S.? If no, MUST explain:	Ø							
If yes:	Please indicate the amount budgeted for each fund for the ye	ar reported:							
	Governmental/Proprietary Fund Name	Total Appropriat	ions By Fund						
	General Fund	\$	1,086						

	PART 9 - TAXPAYER'S BILL OF RIGHTS (TABOR)					
	Please answer the following question by marking in the appropriate box	Yes	No			
9-1	Is the entity in compliance with all the provisions of TABOR [State Constitution, Article X, Section 20(5)]?					
	Note: An election to exempt the government from the spending limitations of TABOR does not exempt the government from the 3 percent emergency reserve requirement. All governments should determine if they meet this requirement of TABOR.	ū	L			

If no, MUST explain:

	PART 10 - GENERAL INFORMATION		
	Please answer the following questions by marking in the appropriate boxes.	Yes	No
10-1	Is this application for a newly formed governmental entity?		 ✓
If yes: 10-2	Date of formation: Has the entity changed its name in the past or current year?]	u
If yes:	Please list the NEW name & PRIOR name:]	
10-3	Is the entity a metropolitan district? Please indicate what services the entity provides:	D	
10-4 If yes:	Streets, Water, Sewer, Storm Drainage, Open Space public improvements, facilities and services. Does the entity have an agreement with another government to provide services? List the name of the other governmental entity and the services provided:	J ☑	
10-5 If yes:	All services provided by Access 25 Metropolitan District No. 1. Has the district filed a <i>Title 32, Article 1 Special District Notice of Inactive Status</i> during Date Filed:	J 	4
10-6 If yes:	Does the entity have a certified Mill Levy?		v
,	Please provide the following mills levied for the year reported (do not report \$ amounts):		
	Bond Redemption mills General/Other mills Total mills		35.000 35.000
10-7	NEW 2023! If the entity is a Title 32 Special District formed on or after 7/1/2000, has the entity filed its preceding year annual report with the State Auditor as required under SB 21-262 [Section 32-1-207 C.R.S.]? If NO, please explain.	No □	N/A □
	Please use this snace to provide any additional explanations or comments not previous	welv included:	

PART 11 - GOVERNING BODY APPROVAL						
	Please answer the following question by marking in the appropriate box	YES	NO			
12-1	If you plan to submit this form electronically, have you read the new Electronic Signature Policy?	V				

Office of the State Auditor — Local Government Division - Exemption Form Electronic Signatures Policy and Procedure

Policy - Requirements

The Office of the State Auditor Local Government Audit Division may accept an electronic submission of an application for exemption from audit that includes governing board signatures obtained through a program such as Docusign or Echosign. Required elements and safeguards are as follows:

- The preparer of the application is responsible for obtaining board signatures that comply with the requirement in Section 29-1-604 (3), C.R.S., that states the application shall be personally reviewed, approved, and signed by a majority of the members of the governing body.
- The application must be accompanied by the signature history document created by the electronic signature software. The signature history document must show when the document was created and when the document was emailed to the various parties, and include the dates the individual board members signed the document. The signature history must also show the individuals' email addresses and IP address.
- Office of the State Auditor staff will not coordinate obtaining signatures.

The application for exemption from audit form created by our office includes a section for governing body approval. Local governing boards note their approval and submit the application through one of the following three methods:

- 1) Submit the application in hard copy via the US Mail including original signatures.
- 2) Submit the application electronically via email and either,
- a. Include a copy of an adopted resolution that documents formal approval by the Board, or
- b. Include electronic signatures obtained through a software program such as Docusign or Echosign in accordance with the requirements noted above.

	Print Board Member's Name	IMarc Savela, attest I am a duly elected or appointed board
		member, and that I have personally reviewed and approve this application for
Board		exemption from audit.
Member		Signed Marc Savela
1	Marc Savela	Signed Marc Savela Date: 37866269246e36402:19:31 MST
		My term Expires:May 2027
	Print Board Member's Name	IBrian Spittell, attest I am a duly elected or
		appointed board member, and that I have personally reviewed and approve this
Board Member		application for exemption from audit.
2		Signed
	Brian Spittell	Date:
		My term Expires: May 2025
	Print Board Member's Name	Mary-Kate Corbitt at a attest I am a duly elected or
		appointed board member, and that I have personally reviewed and approve this
Board Member		application for exemption from audit.
3		Signed Mary-kate (orbitt
3	Mary-Kate Corbitt	Date: 3/8/1269264001664019:05:52 PST
		My term Expires:May 2025
	Print Board Member's Name	IJohn Spiegleman
Board		appointed board member, and that I have personally reviewed and approve this application, for exemption from audit.
Member		application for exemption from audit.
4	John Onlandonous	Signed John Speakeman
	John Spiegleman	Date: 3/8/2012-542013-58/196: 38:00 PST
		My term Expires:May 2027
	Print Board Member's Name	I, attest I am a duly elected or appointed board
Board		member, and that I have personally reviewed and approve this application for
Member		exemption from audit.
5		Signed
		Date:
		My term Expires:
	Print Board Member's Name	I, attest I am a duly elected or appointed board
Board		member, and that I have personally reviewed and approve this application for
Member		exemption from audit.
6		Signed
		Date:
		My term Expires:
	Print Board Member's Name	I, attest I am a duly elected or appointed board
Board		member, and that I have personally reviewed and approve this application for
Member		exemption from audit.
7		Signed
		Date:
		My term Expires:

EXAMPLE - DO NOT FILL OUT THIS PAGE

This sample resolution/ordinance for exemption from audit is provided as an example of the documentation that is required. The wording may be used as a basis for your own local government document, if needed; however you MUST draft your own ordinance or resolution making any changes where applicable. Legal counsel should be consulted regarding any questions.

RESOLUTION/ORDINANCE FOR EXEMPTION FROM AUDIT

(Pursuant to Section 29-1-604, C.R.S.)

A RESOLUTION/ORDINANCE APPROVING AN EXEMPTION FROM AUDIT FOR NISCAL YEAR 20XX FOR THE (name of government), STATE OF COLORADO.

WHEREAS, the (governing body) of (name of government) wishes to claim exemption from the audiv requirements of Section 29-1-603, C.R.S.; and

WHEREAS, Section 29-1-604, C.R.S., states that any local government where neither revenues for expenditures exceed seven hundred and fifty thousand dollars may, with the approval of the State Auditor, be exempt from the provision of Section 29-1-603, C.R.S.; and

[Choose 1 or 2 below, whichever is applicable]

(1)WHEREAS, neither revenue nor expenditures for (name of government) exceeded \$100,000 for Fiscal Year 20XX; and

WHEREAS, an application for exemption from a vitt lor (name of government) has been prepared by (name of individual), a person skilled in governmental account of and

Oi

(2)WHEREAS, neither revenues nor expenditures for (name of government) exceeded \$750,000 for Fiscal Year 20XX; and

WHEREAS, an application for comption from and t for (name of government) has been prepared by (name of individual or firm), an independent accountant with knowledge of governmental accounting; and

WHEREAS, said application for examption from audit has been completed in accordance with regulations, issued by the State Auditor.

NOW THEREFORE, be it resolved/ordained by the (governing body) of the (name of government) that the application for exemption from audit for (name of government) for the Fiscal Year ended _______, 20XX, has been personally reviewed and is hereby approved by a majority of the (governing body) of the (name of government); that those members of the (governing body) have signified their approval by signing below; and that this resolution shall be attached to, and shall become a part of, the application for exemption from audit of the (name of government) for the fiscal year ended _______, 20XX.

ADOPTED THIS ___ day of _____, A.D. 20XX.

EXAMPLE - DO <u>NOT</u> FILL OUT THIS PAGE

Mayor/President/Chairman, etc.	
wayon resident chamman, etc.	
ATTEST:	
Town Clerk, Secretary, etc.	
	Date
Type or Print Names of	Term
Members of Governing Body	Expire: Signature

SHORT FORM

IF <u>EITHER</u> REVENUES <u>OR</u> EXPENDITURES EXCEED \$100,000, USE THE **LONG FORM**.

Under the Local Government Audit Law (Section 29-1-601, et seq., C.R.S.) any local government may apply for an exemption from audit if neither revenues nor expenditures exceed \$750,000 in the year.

EXEMPTIONS FROM AUDIT ARE NOT AUTOMATIC

To qualify for exemption from audit, a local government must complete an Application for Exemption from Audit <u>EACH YEAR</u> and submit it to the Office of the State Auditor (OSA).

Any preparer of an Application for Exemption from Audit-SHORT FORM must be a person skilled in governmental accounting.

Approval for an exemption from audit is granted only upon the review by the OSA.

READ ALL INSTRUCTIONS BEFORE COMPLETING AND SUBMITTING THIS FORM

ALL APPLICATIONS MUST BE FILED WITH THE OSA WITHIN 3 MONTHS AFTER THE ACCOUNTING YEAR-END.

FOR EXAMPLE, APPLICATIONS <u>MUST BE RECEIVED</u> BY THE OSA ON OR BEFORE MARCH 31 FOR GOVERNMENTS WITH A DECEMBER 31 YEAR-END. APPLICATIONS FOR EXEMPTION FROM AUDIT ARE NOT ELIGIBLE FOR AN EXTENSION OF TIME

GOVERNMENTAL ACTIVITY SHOULD BE REPORTED ON THE MODIFIED ACCRUAL BASIS
PROPRIETARY ACTIVITY SHOULD BE REPORTED ON A BUDGETARY BASIS

POSTMARK DATES WILL NOT BE ACCEPTED AS PROOF OF SUBMISSION ON OR BEFORE THE STATUATORY DEADLINE

PRIOR YEAR FORMS ARE OBSOLETE AND WILL <u>NOT</u> BE ACCEPTED.

APPLICATIONS SUBMITTED ON FORMS OTHER THAN THOSE PRESCRIBED BY THE OSA WILL NOT BE ACCEPTED.

APPLICATIONS <u>MUST</u> BE FULLY AND ACCURATELY COMPLETED.

FOR YOUR REFERENCE, COLORADO REVISED STATUTES CAN BE FOUND AT:

http://www.lexisnexis.com/hottopics/Colorado/

CHECKI IS.

CHECKLIS I							
	Has the preparer signed the application?	Checkout our web portal. Register your account and submit electronic Applications for Exemption					
Has the entity corrected all Prior Year Deficiencies as communicated by the OSA?		From Audit, Extension of Time to File requests, Audited Financial Statements, and more! See the					
Has the	application been PERSONALLY reviewed and approved by the governing body?	link below.					
Did you	include any relevant explanations for unusual items in the appropriate spaces at the end of each section?						
	Will this application be submitted electronically?	Click here to go to the portal					
	If yes, have you read and understand the new Electronic Signature Policy? See Click Here new policy ->	<u>onek nere te ge te the pertui</u>					
or							
	If yes, have you included a resolution?						
	Does the resolution state that the governing body <u>PERSONALLY</u> reviewed and approved the resolution in an open public meeting?						
	Has the resolution been signed by a <u>MAJORITY</u> of the governing body? (See sample resolution.)						
Will this	s application be submitted via a mail service? (e.g. US Post Office, FedEx, UPS, courier.)						
	If yes, does the application include <u>ORIGINAL INK SIGNATURES</u> from the <u>MAJORITY</u> of the governing body?						

FILING METHODS

Register and submit your Applications at our web portal! For faster processing the web portal is the preferred method for submission

WEB PORTAL: https://apps.leg.co.gov/osa/lg

MAIL: Office of the State Auditor

Local Government Audit Division 1525 Sherman St., 7th Floor

Denver, CO 80203

Please Note: The OSA's email addresses have changed as of December 1, 2023. Please ensure you are using the email address

noted below.

QUESTIONS? Email: osa.lg@coleg.gov OR Phone: 303-869-3000

IMPORTANT!

All Applications for Exemption from Audit are subject to review and approval by the Office of the State Auditor.

Governmental Activity should be reported on the Modified Accrual Basis

Proprietary Activity should be reported on the Cash or Budgetary Basis

Failure to file an application or denial of the request could cause the local government to lose its exemption from audit for that year and the ensuing year.

In that event, AN AUDIT SHALL BE REQUIRED.

SHORT FORM

NAME OF GOVERNMENT **ADDRESS**

Access 25 Metropolitan District No. 5 C/O Pinnacle Consulting Group, Inc. 550 W Eisenhower Blvd Loveland, CO 80537 **Amanda Castle** 970-669-3611

For the Year Ended 12/31/23 or fiscal year ended:

CONTACT PERSON

PHONE EMAIL

PART 1 - CERTIFICATION OF PREPARER

I certify that I am skilled in governmental accounting and that the information in the application is complete and accurate, to the best of my knowledge.

NAME: TITLE

FIRM NAME (if applicable)

ADDRESS

Amanda Castle District Accountant Pinnacle Consulting Group, Inc.

550 W Eisenhower Blvd, Loveland, CO 80537

amandac@pcgi.com

PREPARER (SIGNATURE REQUIRED)		D	ATE PREPARED	
Mmanda Kae Caster			3/7/2024	
Please indicate whether the following financial information is recorded	GOVERNI (MODIFIED ACC		PROPRIETARY (CASH OR BUDGETARY BASIS)	
using Governmental or Proprietary fund types	✓			

PART 2 - REVENUE

REVENUE: All revenues for all funds must be reflected in this section, including proceeds from the sale of the government's land, building, and equipment, and proceeds from debt or lease transactions. Financial information will not include fund equity information.

Line#		Description	Round to nearest Dollar	Please use this
2-1	Taxes: Property	(report mills levied in Question 10-6)	\$	space to provide
2-2	Specific ow	nership	\$ 9	any necessary
2-3	Sales and u	se	\$ -	explanations
2-4	Other (spec	ify):	\$ -	
2-5	Licenses and permits		\$ -	
2-6	Intergovernmental:	Grants	\$ -	
2-7		Conservation Trust Funds (Lottery)	\$ -	
2-8		Highway Users Tax Funds (HUTF)	\$ -	
2-9		Other (specify):	\$ -	
2-10	Charges for services		\$ -	
2-11	Fines and forfeits		\$ -	
2-12	Special assessments		\$ -	
2-13	Investment income		\$ -	
2-14	Charges for utility services		\$ -	
2-15	Debt proceeds	(should agree with line 4-4, column 2)	\$ -	
2-16	Lease proceeds		\$ -	
2-17	Developer Advances received	(should agree with line 4-4)	\$ -	
2-18	Proceeds from sale of capital as	sets	\$ -	
2-19	Fire and police pension		\$ -	
2-20	Donations		\$ -	
2-21	Other (specify):		\$ -	
2-22			\$ -	
2-23			\$ -	
2-24	(add	d lines 2-1 through 2-23) TOTAL REVENUE	\$ 221	

PART 3 - EXPENDITURES/EXPENSES

EXPENDITURES: All expenditures for all funds must be reflected in this section, including the purchase of capital assets and principal and interest payments on long-term debt. Financial information will not include fund equity information

	interest payments on long-term debt. Financial information will not include fund equity information.					
Line#	Description		Round to nearest Dollar		lease use this	
3-1	Administrative		\$		pace to provide	
3-2	Salaries		\$		ny necessary	
3-3	Payroll taxes		\$	- е	xplanations	
3-4	Contract services		\$	-		
3-5	Employee benefits		\$	-		
3-6	Insurance		\$	-		
3-7	Accounting and legal fees		\$	-		
3-8	Repair and maintenance		\$	-		
3-9	Supplies		\$	-		
3-10	Utilities and telephone		\$	-		
3-11	Fire/Police		\$	-		
3-12	Streets and highways		\$	-		
3-13	Public health		\$	-		
3-14	Capital outlay		\$	-		
3-15	Utility operations		\$	-		
3-16	Culture and recreation		\$	-		
3-17	Debt service principal (shou	d agree with Part 4)	\$	-		
3-18	Debt service interest		\$	-		
3-19	Repayment of Developer Advance Principal (should	agree with line 4-4)	\$	-		
3-20	Repayment of Developer Advance Interest		\$	-		
3-21	Contribution to pension plan (show	ıld agree to line 7-2)	\$	-		
3-22	Contribution to Fire & Police Pension Assoc. (show	ıld agree to line 7-2)	\$	-		
3-23	Other (specify): Treasureer's Fees		\$	3		
3-24	Payment to District 1		\$	200		
3-25	Payment to District 1 - Town of Mead		\$	18		
3-26	(add lines 3-1 through 3-24) TOTAL EXPENDITUR	ES/EXPENSES	\$	221		

If TOTAL REVENUE (Line 2-24) or TOTAL EXPENDITURES (Line 3-26) are GREATER than \$100,000 - <u>STOP</u>. You may not use this form. Please use the "Application for Exemption from Audit -<u>LONG FORM</u>".

	PART 4 - DEBT OUTSTANDING	3, ISSU	ED	, AN	D RE	ETIRE	ED		
	Please answer the following questions by marking the	appropriate bo	xes.			Υe	es	N	o
4-1	Does the entity have outstanding debt? If Yes, please attach a copy of the entity's Debt Repayment S							1	
4-2	Is the debt repayment schedule attached? If no. MUST explai					П			
	TO AND MORE TO MANUAL CONTINUES OF THE PROPERTY OF THE PROPERT	n bolow.							
4-3	Is the entity current in its debt service payments? If no, MUS	T explain be	low:						
4-4	Please complete the following debt schedule, if applicable: (please only include principal amounts)(enter all amount as positive numbers)	Outstanding end of prior y		Issued ye	•	Retired ye		Outstan year	
	General obligation bonds	\$	-	\$	-	\$	_	\$	-
	Revenue bonds	_	-	\$	-	\$	-	\$	-
	Notes/Loans	\$	-	\$	-	\$	-	\$	-
	Lease & SBITA** Liabilities [GASB 87 & 96]	\$	-	\$	-	\$	-	\$	-
	Developer Advances	\$	-	\$	-	\$	-	\$	-
	Other (specify):	\$	-	\$	-	\$	-	\$	-
	TOTAL	\$	-	\$	_	\$	_	\$	-
**Subscrip	tion Based Information Technology Arrangements	*Must agree to	o prior	year-end	l balance				
	Please answer the following questions by marking the appropriate boxes					Υe	es	N	0
4-5	Does the entity have any authorized, but unissued, debt?					, 🗵]
If yes:	How much?	\$		80,445,0	00.00	Į			
	Date the debt was authorized:	10)/12/:	2022					
4-6	Does the entity intend to issue debt within the next calendar	year?						1	
If yes:	How much?	\$			-				
4-7	Does the entity have debt that has been refinanced that it is s	till respons	ible 1	for?				1	l
If yes:	What is the amount outstanding?	\$			-]			
4-8	Does the entity have any lease agreements?							J	
If yes:	What is being leased?								
	What is the original date of the lease?								
	Number of years of lease?					J		_	1
	Is the lease subject to annual appropriation?	•				1			
	What are the annual lease payments?	\$	44 1		-] 			
	Part 4 - Please use this space to provide any explanations/cor	nments of a	uacr	ı separa	ite aoc	umentat	ion, it n	ieeaed	

	PART 5 - CASH AND INVESTME	ENTS				
	Please provide the entity's cash deposit and investment balances.		Am	ount	Т	Total
5-1	YEAR-END Total of ALL Checking and Savings Accounts		\$	-]	
5-2	Certificates of deposit		\$	-		
	Total Cash Deposits				\$	-
	Investments (if investment is a mutual fund, please list underlying investments):					
			\$	-		
5-3			\$	-		
5-5			\$	-]	
			\$	-		
	Total Investments				\$	-
	Total Cash and Investments				\$	-
	Please answer the following questions by marking in the appropriate boxes	Yes		No		N/A
5-4	Are the entity's Investments legal in accordance with Section 24-75-601, et.				G	7
	seq., C.R.S.?				_	_
5-5	Are the entity's deposits in an eligible (Public Deposit Protection Act) public	П			_	7
	depository (Section 11-10.5-101, et seq. C.R.S.)?	Ш			~	4
f no. M	JST use this space to provide any explanations:					

	PART 6 - CAPITAL AND RI	GHT-TO-L	JSE ASSE	ETS	
	Please answer the following questions by marking in the appropriate box	es.		Yes	No
6-1	Does the entity have capital assets?				4
6-2	Has the entity performed an annual inventory of capital asset 29-1-506, C.R.S.,? If no, MUST explain:				
6-3	Complete the following capital & right-to-use assets table:	Balance - beginning of the year*	Additions (Must be included in Part 3)	Deletions	Year-End Balance
	Land	\$ -	\$ -	\$ -	\$ -
	Buildings	\$ -	\$ -	\$ -	\$ -
	Machinery and equipment	\$ -	\$ -	\$ -	\$ -
	Furniture and fixtures	\$ -	\$ -	\$ -	\$ -
	Infrastructure	\$ -	\$ -	\$ -	\$ -
	Construction In Progress (CIP)	\$ -	\$ -	\$ -	\$ -
	Leased & SBITA Right-to-Use Assets	\$ -	\$ -	\$ -	\$ -
	Other (explain):	\$ -	\$ -	\$ -	\$ -
	Accumulated Depreciation/Amortization (Please enter a negative, or credit, balance)	\$ -	\$ -	\$ -	\$ -
	TOTAL	\$ -	\$ -	\$ -	\$ -
		*must tie to prior y	ear ending balance		
	Part 6 - Please use this space to provide any explanations	s/comments or a	ttach documer	ntation, if neede	ed:

	PART 7 - PENSION INFORMA	TIO	N		
P	Please answer the following questions by marking in the appropriate boxes.			Yes	No
7-1	Does the entity have an "old hire" firefighters' pension plan?				4
7-2 D	Does the entity have a volunteer firefighters' pension plan?				 ✓
If yes: V	Who administers the plan?				
li li	Indicate the contributions from:				
	Tax (property, SO, sales, etc.):	\$	-		
	State contribution amount:	\$	-		
	Other (gifts, donations, etc.):	\$	-		
	TOTAL	\$	-		
	What is the monthly benefit paid for 20 years of service per retiree as of Jan 1?	\$	-		
	Part 7 - Please use this space to provide any explanations	s or c	omments	:	

PART 8 - BUDGET INFORMATION									
	Please answer the following questions by marking in the appropriate boxes	s.	Yes	No	N/A				
8-1	Did the entity file a budget with the Department of Local Affairs for the current year in accordance with Section 29-1-113 C.R.S.? If no, MUST explain:		v						
8-2	Did the entity pass an appropriations resolution, in accordance with Section 29-1-108 C.R.S.? If no, MUST explain:		Ø.						
If yes:	Please indicate the amount budgeted for each fund for the year	r reported:							
	Governmental/Proprietary Fund Name	Total Appropriati	ons By Fund						
	General Fund	5	324						

	PART 9 - TAXPAYER'S BILL OF RIGHTS (TABOR)					
	Please answer the following question by marking in the appropriate box	Yes	No			
9-1	Is the entity in compliance with all the provisions of TABOR [State Constitution, Article X, Section 20(5)]?					
	Note: An election to exempt the government from the spending limitations of TABOR does not exempt the government from the 3 percent emergency reserve requirement. All governments should determine if they meet this requirement of TABOR.	ŭ				

If no, MUST explain:

	PART 10 - GENERAL INFORMATION		
	Please answer the following questions by marking in the appropriate boxes.	Yes	No
10-1	Is this application for a newly formed governmental entity?		
If yes:	Date of formation:]	
10-2	Has the entity changed its name in the past or current year?		7
If yes:	Please list the NEW name & PRIOR name:	1	
10-3	Is the entity a metropolitan district?	<u> </u>	
	Please indicate what services the entity provides:		
	Streets, Water, Sewer, Storm Drainage, Open Space public improvements, facilities and services]	
10-4	Does the entity have an agreement with another government to provide services?	✓	
If yes:	List the name of the other governmental entity and the services provided: All services provided by Access 25 Metropolitan District No. 1.	1	
10-5	Has the district filed a <i>Title 32, Article 1 Special District Notice of Inactive Status</i> during	,	J
If yes:	Date Filed:]	
10-6	Does the entity have a certified Mill Levy?		✓
If yes:	Please provide the following mills levied for the year reported (do not report \$ amounts):		
	Bond Redemption mills		-
	General/Other mills		35.000
	Total mills		35.000
	Yes	No	N/A
10-7	NEW 2023! If the entity is a Title 32 Special District formed on or after 7/1/2000, has the entity filed its preceding year annual report with the State Auditor as required		
10-7	under SB 21-262 [Section 32-1-207 C.R.S.]? If NO, please explain.		
]	
	Please use this space to provide any additional explanations or comments not previous	J ously included:	

	PART 11 - GOVERNING BODY APPROVAL						
	Please answer the following question by marking in the appropriate box	YES	NO				
12-1	If you plan to submit this form electronically, have you read the new Electronic Signature Policy?	V					

Office of the State Auditor — Local Government Division - Exemption Form Electronic Signatures Policy and Procedure

Policy - Requirements

The Office of the State Auditor Local Government Audit Division may accept an electronic submission of an application for exemption from audit that includes governing board signatures obtained through a program such as Docusign or Echosign. Required elements and safeguards are as follows:

- The preparer of the application is responsible for obtaining board signatures that comply with the requirement in Section 29-1-604 (3), C.R.S., that states the application shall be personally reviewed, approved, and signed by a majority of the members of the governing body.
- The application must be accompanied by the signature history document created by the electronic signature software. The signature history document must show when the document was created and when the document was emailed to the various parties, and include the dates the individual board members signed the document. The signature history must also show the individuals' email addresses and IP address.
- Office of the State Auditor staff will not coordinate obtaining signatures.

The application for exemption from audit form created by our office includes a section for governing body approval. Local governing boards note their approval and submit the application through one of the following three methods:

- 1) Submit the application in hard copy via the US Mail including original signatures.
- 2) Submit the application electronically via email and either,
- a. Include a copy of an adopted resolution that documents formal approval by the Board, or
- b. Include electronic signatures obtained through a software program such as Docusign or Echosign in accordance with the requirements noted above.

	Print Board Member's Name	IMarc Savela, attest I am a duly elected or appointed board
Decod		member, and that I have personally reviewed and approve this application for exemption from audit.
Board Member		exemption from audit.
1		Signed Mary Savela
1	Marc Savela	Date: 3/8/2024 FE 836 402: 19:31 MST
		My term Expires:May 2027
	Print Board Member's Name	IBrian Spittell, attest I am a duly elected or
Board		appointed board member, and that I have personally reviewed and approve this
Member		application for exemption from audit.
2		Signed
_	Brian Spittell	Date:
		My term Expires:May 2025
	Print Board Member's Name	I Mary-Kate Corbitt attest I am a duly elected or
Board		appointed board member, and that I have personally reviewed and approve this
Member		application for exemption from audit. Signed Mayy - Zatu (SY Will Date: 3/8/129869100-644FF: 05:52 PST
3		Signed Mary-kate (orbitt
•	Mary-Kate Corbitt	
		My term Expires:May 2025
	Print Board Member's Name	IJohn Spiegleman, attest I am a duly elected or
Board		appointed board member, and that I have personally reviewed and approve this
Member 4		application for exemption from audit.
	John Spiegleman	Signed John Sprighman
	John Spiegleman	Date: 3/8/02:02:40=\$8.40/9:38:00 PST
		My term Expires:May 2027
	Print Board Member's Name	I, attest I am a duly elected or appointed board
Board		member, and that I have personally reviewed and approve this application for
Member		exemption from audit.
5		Signed
		Date:
	B: (B IM I I	My term Expires:
	Print Board Member's Name	I, attest I am a duly elected or appointed board
Board		member, and that I have personally reviewed and approve this application for
Member		exemption from audit.
6		Signed
		Date:
	Print Board Member's Name	My term Expires:
	THIIL BOOK WEITIDELS NOTICE	I, attest I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for
Board		exemption from audit.
Member		Signed
7		Date:
		Date: My term Expires:
		in reliii Evhiles.

EXAMPLE - DO NOT FILL OUT THIS PAGE

This sample resolution/ordinance for exemption from audit is provided as an example of the documentation that is required. The wording may be used as a basis for your own local government document, if needed; however you MUST draft your own ordinance or resolution making any changes where applicable. Legal counsel should be consulted regarding any questions.

RESOLUTION/ORDINANCE FOR EXEMPTION FROM AUDIT

(Pursuant to Section 29-1-604, C.R.S.)

A RESOLUTION/ORDINANCE APPROVING AN EXEMPTION FROM AUDIT FOR NISCAL YEAR 20XX FOR THE (name of government), STATE OF COLORADO.

WHEREAS, the (governing body) of (name of government) wishes to claim exemption from the audiv requirements of Section 29-1-603, C.R.S.; and

WHEREAS, Section 29-1-604, C.R.S., states that any local government where neither revenues for expenditures exceed seven hundred and fifty thousand dollars may, with the approval of the State Auditor, be exempt from the provision of Section 29-1-603, C.R.S.; and

[Choose 1 or 2 below, whichever is applicable]

(1)WHEREAS, neither revenue nor expenditures for (name of government) exceeded \$100,000 for Fiscal Year 20XX; and

WHEREAS, an application for exemption from a vitt lor (name of government) has been prepared by (name of individual), a person skilled in governmental account of and

Oi

(2)WHEREAS, neither revenues nor expenditures for (name of government) exceeded \$750,000 for Fiscal Year 20XX; and

WHEREAS, an application for comption from and t for (name of government) has been prepared by (name of individual or firm), an independent accountant with knowledge of governmental accounting; and

WHEREAS, said application for examption from audit has been completed in accordance with regulations, issued by the State Auditor.

NOW THEREFORE, be it resolved/ordained by the (governing body) of the (name of government) that the application for exemption from audit for (name of government) for the Fiscal Year ended _______, 20XX, has been personally reviewed and is hereby approved by a majority of the (governing body) of the (name of government); that those members of the (governing body) have signified their approval by signing below; and that this resolution shall be attached to, and shall become a part of, the application for exemption from audit of the (name of government) for the fiscal year ended _______, 20XX.

ADOPTED THIS ___ day of _____, A.D. 20XX.

EXAMPLE - DO <u>NOT</u> FILL OUT THIS PAGE

Mayor/President/Chairman, etc.	
wayon resident chamman, etc.	
ATTEST:	
Town Clerk, Secretary, etc.	
	Date
Type or Print Names of	Term
Members of Governing Body	Expire: Signature

SHORT FORM

IF EITHER REVENUES OR EXPENDITURES EXCEED \$100,000, USE THE LONG FORM.

Under the Local Government Audit Law (Section 29-1-601, et seq., C.R.S.) any local government may apply for an exemption from audit if neither revenues nor expenditures exceed \$750,000 in the year.

EXEMPTIONS FROM AUDIT ARE NOT AUTOMATIC

To qualify for exemption from audit, a local government must complete an Application for Exemption from Audit EACH YEAR and submit it to the Office of the State Auditor (OSA).

Any preparer of an Application for Exemption from Audit-SHORT FORM must be a person skilled in governmental accounting.

Approval for an exemption from audit is granted only upon the review by the OSA.

READ ALL INSTRUCTIONS BEFORE COMPLETING AND SUBMITTING THIS FORM

ALL APPLICATIONS MUST BE FILED WITH THE OSA WITHIN 3 MONTHS AFTER THE ACCOUNTING YEAR-END.

FOR EXAMPLE, APPLICATIONS MUST BE RECEIVED BY THE OSA ON OR BEFORE MARCH 31 FOR GOVERNMENTS WITH A DECEMBER 31 YEAR-END. APPLICATIONS FOR EXEMPTION FROM AUDIT ARE NOT ELIGIBLE FOR AN EXTENSION OF TIME

> **GOVERNMENTAL ACTIVITY SHOULD BE REPORTED ON THE MODIFIED ACCRUAL BASIS** PROPRIETARY ACTIVITY SHOULD BE REPORTED ON A BUDGETARY BASIS

POSTMARK DATES WILL NOT BE ACCEPTED AS PROOF OF SUBMISSION ON OR BEFORE THE STATUATORY DEADLINE

PRIOR YEAR FORMS ARE OBSOLETE AND WILL NOT BE ACCEPTED.

APPLICATIONS SUBMITTED ON FORMS OTHER THAN THOSE PRESCRIBED BY THE OSA WILL NOT BE ACCEPTED.

FOR YOUR REFERENCE, COLORADO REVISED STATUTES CAN BE FOUND AT:

http://www.lexisnexis.com/hottopics/Colorado/

APPLICATIONS MUST BE FULLY AND ACCURATELY COMPLETED.

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ч		-		N	. T

	OFFICIAL	0 I
	Has the preparer signed the application?	Checkout our web portal. Register your account and submit electronic Applications for Exemption
Has t	he entity corrected all Prior Year Deficiencies as communicated by the OSA?	From Audit, Extension of Time to File requests, Audited Financial Statements, and more! See the
Has the	application been PERSONALLY reviewed and approved by the governing body?	link below.
Did you i	include any relevant explanations for unusual items in the appropriate spaces at the end of each section?	
	Will this application be submitted electronically?	Click here to go to the portal
	If yes, have you read and understand the new Electronic Signature Policy? See Click Here new policy ->	Glick field to go to the portal
or		
	If yes, have you included a resolution?	
	Does the resolution state that the governing body <u>PERSONALLY</u> reviewed and approved the resolution in an open public meeting?	
	Has the resolution been signed by a <u>MAJORITY</u> of the governing body? (See sample resolution.)	
Will this	s application be submitted via a mail service? (e.g. US Post Office, FedEx, UPS, courier.)	
	If yes, does the application include <u>ORIGINAL INK SIGNATURES</u> from the <u>MAJORITY</u> of the governing body?	

FILING METHODS

Register and submit your Applications at our web portal! For faster processing the web portal is the preferred method for submission

WEB PORTAL: https://apps.leg.co.gov/osa/lg

MAIL: Office of the State Auditor

Local Government Audit Division 1525 Sherman St., 7th Floor

Denver, CO 80203

Please Note: The OSA's email addresses have changed as of December 1, 2023. Please ensure you are using the email address

noted below.

QUESTIONS? Email: osa.lg@coleg.gov OR Phone: 303-869-3000

IMPORTANT!

All Applications for Exemption from Audit are subject to review and approval by the Office of the State Auditor.

Governmental Activity should be reported on the Modified Accrual Basis

Proprietary Activity should be reported on the Cash or Budgetary Basis

Failure to file an application or denial of the request could cause the local government to lose its exemption from audit for that year and the ensuing year.

In that event, AN AUDIT SHALL BE REQUIRED.

SHORT FORM

NAME OF GOVERNMENT

ADDRESS

Access 25 Metropolitan District No. 6 C/O Pinnacle Consulting Group, Inc. 550 W Eisenhower Blvd Loveland, CO 80537 **Amanda Castle** 970-669-3611

For the Year Ended 12/31/23 or fiscal year ended:

CONTACT PERSON

PHONE EMAIL

amandac@pcgi.com **PART 1 - CERTIFICATION OF PREPARER**

I certify that I am skilled in governmental accounting and that the information in the application is complete and accurate, to the best of my knowledge.

NAME:

TITLE

FIRM NAME (if applicable)

ADDRESS

Amanda Castle District Accountant

Pinnacle Consulting Group, Inc.

550 W Eisenhower Blvd, Loveland, CO 80537

PHONE 970-669-3611					
PREPARER (SIGNATURE REQUIRED)		DATE PREPARED			
Mmanda Kae Caster		3/7/2024			
Please indicate whether the following financial information is recorded	ation is recorded	GOVERNMENTAL (MODIFIED ACCRUAL BASIS)		PROPRIETARY (CASH OR BUDGETARY BASIS)	
using Governmental or Proprietary fund types		V			

PART 2 - REVENUE

REVENUE: All revenues for all funds must be reflected in this section, including proceeds from the sale of the government's land, building, and equipment, and proceeds from debt or lease transactions. Financial information will not include fund equity information.

Line#		Description	Round to nearest Dollar	Please use this
2-1	Taxes: Property	(report mills levied in Question 10-6)	\$ 368	space to provide
2-2	Specific	ownership	\$ 16	any necessary
2-3	Sales ar	nd use	-	explanations
2-4	Other (s	pecify):	-	
2-5	Licenses and permits		-	
2-6	Intergovernmental:	Grants	-	
2-7		Conservation Trust Funds (Lottery)	-	
2-8		Highway Users Tax Funds (HUTF)	-	
2-9		Other (specify):	-	
2-10	Charges for services		-	
2-11	Fines and forfeits		\$ -	
2-12	Special assessments		\$ -	
2-13	Investment income		\$ -	
2-14	Charges for utility services		\$ -	
2-15	Debt proceeds	(should agree with line 4-4, column 2)	· ·	
2-16	Lease proceeds		-	
2-17	Developer Advances receive	· · · · · · · · · · · · · · · · · · ·	· · · · · · · · · · · · · · · · · · ·	
2-18	Proceeds from sale of capita	l assets	\$ -	
2-19	Fire and police pension		-	
2-20	Donations		\$ -	
2-21	Other (specify):		\$ -	
2-22			\$ -	
2-23			-	
2-24		(add lines 2-1 through 2-23) TOTAL REVENUE	\$ 383	

PART 3 - EXPENDITURES/EXPENSES

EXPENDITURES: All expenditures for all funds must be reflected in this section, including the purchase of capital assets and principal and interest payments on long-term debt. Financial information will not include fund equity information

	interest payments on long-term debt. Financial information will not include fund equity information.						
Line#	Description		Round to nearest Dollar	Please use this			
3-1	Administrative		\$	space to provide			
3-2	Salaries		\$	any necessary			
3-3	Payroll taxes		\$	explanations			
3-4	Contract services		\$	-			
3-5	Employee benefits		\$	-			
3-6	Insurance		\$	-			
3-7	Accounting and legal fees		\$	-			
3-8	Repair and maintenance		\$	-			
3-9	Supplies		\$	-			
3-10	Utilities and telephone		\$	-			
3-11	Fire/Police		\$	-			
3-12	Streets and highways		\$	-			
3-13	Public health		\$	-			
3-14	Capital outlay		\$	-			
3-15	Utility operations		\$	-			
3-16	Culture and recreation		\$	-			
3-17	Debt service principal (should agree	ee with Part 4)	\$	-			
3-18	Debt service interest		\$	-			
3-19	Repayment of Developer Advance Principal (should agree	with line 4-4)	\$	-			
3-20	Repayment of Developer Advance Interest		\$	-			
3-21	Contribution to pension plan (should ag	ree to line 7-2)	\$	-			
3-22	Contribution to Fire & Police Pension Assoc. (should ag	ree to line 7-2)	\$	-			
3-23	Other (specify): Payment to District 1		\$ 3	347			
3-24	Payment to District 1 - Town of Mead		\$	31			
3-25	Treasurer's Fees		\$	6			
3-26	(add lines 3-1 through 3-24) TOTAL EXPENDITURES/E	XPENSES	\$	383			

If TOTAL REVENUE (Line 2-24) or TOTAL EXPENDITURES (Line 3-26) are GREATER than \$100,000 - <u>STOP</u>. You may not use this form. Please use the "Application for Exemption from Audit -<u>LONG FORM</u>".

PART 4 - DEBT OUTSTANDING, ISSUED, AND RETIRED									
	Please answer the following questions by marking the			*		es es	No		
4-1	Does the entity have outstanding debt?			7					
4.0	If Yes, please attach a copy of the entity's Debt Repayment S								
4-2	Is the debt repayment schedule attached? If no. MUST explai								
4.2	In the auditor comment in its dalet a major promones of the MIIO	T1-1	la a Laccor			ı			
4-3	Is the entity current in its debt service payments? If no, MUS	ı expiain	below:			l	Ц		
4-4						_			
4-4	Please complete the following debt schedule, if applicable:	Outstand	ling at	Issued during	Retire	d during	Outstan	ding at	
	(please only include principal amounts)(enter all amount as positive	end of pri		year		ear	year-		
	numbers)								
	General obligation bonds	\$	-	\$ -	\$	-	\$	-	
	Revenue bonds	\$	-	\$ -	\$	-	\$	-	
	Notes/Loans	\$	-	\$ -	\$	-	\$	-	
	Lease & SBITA** Liabilities [GASB 87 & 96]	\$	-	\$ -	\$	-	\$	-	
	Developer Advances	\$	-	\$ -	\$	-	\$	-	
	Other (specify):	\$	-	\$ -	\$	-	\$	-	
	TOTAL	\$	-	\$ -	\$	-	\$	-	
**Subscrip	tion Based Information Technology Arrangements		e to prio	r year-end balan		,			
4-5	Please answer the following questions by marking the appropriate boxes Does the entity have any authorized, but unissued, debt?	i.				∕es ☑	No.		
If yes:	How much?	\$		80,445,000.00		<u> </u>			
ii yes.	Date the debt was authorized:	Ψ	10/12/		′ -				
4-6	Does the entity intend to issue debt within the next calendar	voar?	10/12/	2022		٦	7		
If yes:	How much?	\$			¬	_	_		
4-7	Does the entity have debt that has been refinanced that it is s	till respo	nsihle	for?		٦	✓		
If yes:	What is the amount outstanding?	\$	1101010	<u>-</u>	¬	_	_		
4-8	Does the entity have any lease agreements?	Ψ					7		
If yes:	What is being leased?				7 7	_	_		
, .	What is the original date of the lease?								
	Number of years of lease?					_	_		
	Is the lease subject to annual appropriation?	_			_ [_			
	What are the annual lease payments?	\$	47	-		41 16			
	Part 4 - Please use this space to provide any explanations/cor	nments o	r attach	n separate do	cumenta	ition, if r	needed		

	PART 5 - CASH AND INVESTME	ENTS				
	Please provide the entity's cash deposit and investment balances.		Am	ount		Total
5-1	YEAR-END Total of ALL Checking and Savings Accounts		\$	-		
5-2	Certificates of deposit		\$	_	1	
	Total Cash Deposits				\$	-
	Investments (if investment is a mutual fund, please list underlying investments):					
					-	
			\$		-	
5-3			\$	-	4	
			\$	-	4	
			\$	-	<u> </u>	
	Total Investments				\$	-
	Total Cash and Investments				\$	-
	Please answer the following questions by marking in the appropriate boxes	Yes		No		N/A
5-4	Are the entity's Investments legal in accordance with Section 24-75-601, et.				Г	J
	seq., C.R.S.?	ш				_
5-5	Are the entity's deposits in an eligible (Public Deposit Protection Act) public	_	_			_
	depository (Section 11-10.5-101, et seg. C.R.S.)?				L	7
f no Mi	UST use this space to provide any explanations:					
i iio, ivi	DOT USE THIS SPACE TO PROVIDE ALLY EXPLANATIONS.					

	Please answer the following questions by marking in the appropriate	te boxes.			Yes	No
-1	Does the entity have capital assets?					V
	Has the entity performed an annual inventory of capital a 29-1-506, C.R.S.,? If no, MUST explain:	assets in accordance	wit	n Section		
-3	Complete the following capital & right-to-use assets table:	Balance - beginning of the year*		itions (Must included in Part 3)	Deletions	ear-End Balance
	Land	\$ -	\$	-	\$ -	\$
	Buildings	\$ -	\$	-	\$ -	\$
	Machinery and equipment	\$ -	\$	-	\$ -	\$
	Furniture and fixtures	\$ -	\$	-	\$ 	\$
	Infrastructure	\$ -	\$		\$ 	\$
	Construction In Progress (CIP)	\$ -	\$	-	\$ -	\$
	Leased & SBITA Right-to-Use Assets	\$ -	\$	-	\$ -	\$
	Other (explain):	\$ -	\$	-	\$ -	\$
	Accumulated Depreciation/Amortization (Please enter a negative, or credit, balance)	\$ -	\$	-	\$ -	\$
	TOTAL	\$ -	\$	-	\$ -	\$

	PART 7 - PENSION INFORMA	TIO	N		
	Please answer the following questions by marking in the appropriate boxes.			Yes	No
7-1	Does the entity have an "old hire" firefighters' pension plan?				7
7-2	Does the entity have a volunteer firefighters' pension plan?				7
If yes:	Who administers the plan?				
	Indicate the contributions from:				
	Tax (property, SO, sales, etc.):	\$	-		
	State contribution amount: \$ -				
Other (gifts, donations, etc.):		-			
	TOTAL \$ -		-		
	What is the monthly benefit paid for 20 years of service per retiree as of Jan 1?	\$	-		
	Part 7 - Please use this space to provide any explanations	s or c	omments	:	

	PART 8 - BUDGET IN	IFORMAT	ION		
	Please answer the following questions by marking in the appropriate boxes		Yes	No	N/A
8-1	Did the entity file a budget with the Department of Local Affairs for the in accordance with Section 29-1-113 C.R.S.? If no, MUST explain:	ne current year	V		
8-2	Did the entity pass an appropriations resolution, in accordance with Section 29-1-108 C.R.S.? If no, MUST explain:		☑		
If yes:	es: Please indicate the amount budgeted for each fund for the year reported:				
	Governmental/Proprietary Fund Name	Total Appropriati	ons By Fund		
	General Fund \$		490		

	PART 9 - TAXPAYER'S BILL OF RIGHTS (TABOR)		
	Please answer the following question by marking in the appropriate box	Yes	No
9-1	Is the entity in compliance with all the provisions of TABOR [State Constitution, Article X, Section 20(5)]?		
	Note: An election to exempt the government from the spending limitations of TABOR does not exempt the government from the 3 percent emergency reserve requirement. All governments should determine if they meet this requirement of TABOR.	ŭ	

If no, MUST explain:

	PART 10 - GENERAL INFORMATION		
	Please answer the following questions by marking in the appropriate boxes.	Yes	No
10-1	Is this application for a newly formed governmental entity?		
If yes:	Date of formation:]	
10-2	Has the entity changed its name in the past or current year?		☑
If yes:	Please list the NEW name & PRIOR name:]	
10-3	Is the entity a metropolitan district?	J	
	Please indicate what services the entity provides: Streets, Water, Sewer, Storm Drainage, Open Space public improvements, facilities and services.]	
10-4 If yes:	Does the entity have an agreement with another government to provide services? List the name of the other governmental entity and the services provided:		
,	All services provided by Access 25 Metropolitan District No. 1.] _	
10-5 If yes:	Has the district filed a <i>Title 32, Article 1 Special District Notice of Inactive Status</i> during Date Filed:]	V
10-6 If yes:	Does the entity have a certified Mill Levy?		☑
,	Please provide the following mills levied for the year reported (do not report \$ amounts):		
	Bond Redemption mills General/Other mills		35.000
	Total mills		35.000
	NEW 2023! If the entity is a Title 32 Special District formed on or after 7/1/2000, has	No	N/A □
10-7	the entity filed its preceding year annual report with the State Auditor as required under SB 21-262 [Section 32-1-207 C.R.S.]? If NO, please explain.		
	Please use this space to provide any additional explanations or comments not previous	ously included:	

	PART 11 - GOVERNING BODY APPROVAL				
	Please answer the following question by marking in the appropriate box	YES	NO		
12-1	If you plan to submit this form electronically, have you read the new Electronic Signature Policy?	V			

Office of the State Auditor — Local Government Division - Exemption Form Electronic Signatures Policy and Procedure

Policy - Requirements

The Office of the State Auditor Local Government Audit Division may accept an electronic submission of an application for exemption from audit that includes governing board signatures obtained through a program such as Docusign or Echosign. Required elements and safeguards are as follows:

- The preparer of the application is responsible for obtaining board signatures that comply with the requirement in Section 29-1-604 (3), C.R.S., that states the application shall be personally reviewed, approved, and signed by a majority of the members of the governing body.
- The application must be accompanied by the signature history document created by the electronic signature software. The signature history document must show when the document was created and when the document was emailed to the various parties, and include the dates the individual board members signed the document. The signature history must also show the individuals' email addresses and IP address.
- Office of the State Auditor staff will not coordinate obtaining signatures.

The application for exemption from audit form created by our office includes a section for governing body approval. Local governing boards note their approval and submit the application through one of the following three methods:

- 1) Submit the application in hard copy via the US Mail including original signatures.
- 2) Submit the application electronically via email and either,
- a. Include a copy of an adopted resolution that documents formal approval by the Board, or
- b. Include electronic signatures obtained through a software program such as Docusign or Echosign in accordance with the requirements noted above.

	Print Board Member's Name	IMarc Savela, attest I am a duly elected or appointed board
		member, and that I have personally reviewed and approve this application for exemption from audit.
Board Member		exemption from audit.
		Signed Mary Savela
1	Marc Savela	Signed May Sawla Date: 3/8/07/23/FE6364CC:::19:31 MST
		My term Expires:May 2027
	Print Board Member's Name	IBrian Spittell, attest I am a duly elected or
		appointed board member, and that I have personally reviewed and approve this
Board Member		application for exemption from audit.
2		Signed
	Brian Spittell	Date:
		My term Expires:May 2025
	Print Board Member's Name	I Mary-Kate Corbitt , attest I am a duly elected or
Decod		appointed board member, and that I have personally reviewed and approve this
Board Member		applidation for exemption from audit.
		Signed Mary-kate (orbitt
3	Mary-Kate Corbitt	Date: 3/8/2309/100F644R9:05:52 PST
		My term Expires:May 2025
	Print Board Member's Name	IJohn Spiegleman, attest I am a duly elected or
Board Member		appointed board member, and that I have personally reviewed and approve this
		application for exemption from audit.
4	Inter Onto House	Signed John Sphales AM : 38:00 PST
	John Spiegleman	
		My term Expires:May 2027
	Print Board Member's Name	I, attest I am a duly elected or appointed board
Board		member, and that I have personally reviewed and approve this application for
Member		exemption from audit.
5		Signed
		Date:
		My term Expires:
	Print Board Member's Name	I, attest I am a duly elected or appointed board
Board		member, and that I have personally reviewed and approve this application for
Member		exemption from audit.
6		Signed
		Date:
		My term Expires:
	Print Board Member's Name	I, attest I am a duly elected or appointed board
Board		member, and that I have personally reviewed and approve this application for
Member		exemption from audit.
7		Signed
		Date:
		My term Expires:

EXAMPLE - DO NOT FILL OUT THIS PAGE

This sample resolution/ordinance for exemption from audit is provided as an example of the documentation that is required. The wording may be used as a basis for your own local government document, if needed; however you MUST draft your own ordinance or resolution making any changes where applicable. Legal counsel should be consulted regarding any questions.

RESOLUTION/ORDINANCE FOR EXEMPTION FROM AUDIT

(Pursuant to Section 29-1-604, C.R.S.)

A RESOLUTION/ORDINANCE APPROVING AN EXEMPTION FROM AUDIT FOR NISCAL YEAR 20XX FOR THE (name of government), STATE OF COLORADO.

WHEREAS, the (governing body) of (name of government) wishes to claim exemption from the audiv requirements of Section 29-1-603, C.R.S.; and

WHEREAS, Section 29-1-604, C.R.S., states that any local government where neither revenues for expenditures exceed seven hundred and fifty thousand dollars may, with the approval of the State Auditor, be exempt from the provision of Section 29-1-603, C.R.S.; and

[Choose 1 or 2 below, whichever is applicable]

(1)WHEREAS, neither revenue nor expenditures for (name of government) exceeded \$100,000 for Fiscal Year 20XX; and

WHEREAS, an application for exemption from a vitt lor (name of government) has been prepared by (name of individual), a person skilled in governmental account of and

Oi

(2)WHEREAS, neither revenues nor expenditures for (name of government) exceeded \$750,000 for Fiscal Year 20XX; and

WHEREAS, an application for comption from and t for (name of government) has been prepared by (name of individual or firm), an independent accountant with knowledge of governmental accounting; and

WHEREAS, said application for examption from audit has been completed in accordance with regulations, issued by the State Auditor.

NOW THEREFORE, be it resolved/ordained by the (governing body) of the (name of government) that the application for exemption from audit for (name of government) for the Fiscal Year ended _______, 20XX, has been personally reviewed and is hereby approved by a majority of the (governing body) of the (name of government); that those members of the (governing body) have signified their approval by signing below; and that this resolution shall be attached to, and shall become a part of, the application for exemption from audit of the (name of government) for the fiscal year ended _______, 20XX.

ADOPTED THIS ____ day of _____, A.D. 20XX.

EXAMPLE - DO <u>NOT</u> FILL OUT THIS PAGE

Mayor/President/Chairman, etc.	
wayon resident chamman, etc.	
ATTEST:	
Town Clerk, Secretary, etc.	
	Date
Type or Print Names of	Term
Members of Governing Body	Expire: Signature